

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

| | | |
|---------------------------|---|-------------------------------|
| UNITED STATES OF AMERICA, | : | |
| | : | |
| Plaintiff, | : | |
| v. | : | Criminal Action No. 08-33 GMS |
| | : | |
| WENDELL GLOVER, | : | |
| | : | |
| Defendant. | : | |

MEMORANDUM OF PLEA AGREEMENT

Pursuant to discussions between the United States of America, by and through its attorneys, Colm F. Connolly, United States Attorney for the District of Delaware, and Edmond Falgowski, Assistant United States Attorney for the District of Delaware, and the defendant, Wendell Glover, by and through his attorney, Eugene J. Maurer, Jr., Esquire, the following agreement is hereby entered into by the respective parties:

1. The defendant shall waive indictment and plead guilty to a one count Information charging False Statement on a Tax Return in violation of 26 U.S.C. § 7206(1), which carries a maximum sentence of a term of imprisonment of three years, a fine of \$100,000, or both, one year supervised release, a \$100 special assessment, and the costs of prosecution, which the parties stipulate to be zero.

2. The defendant understands that the elements of the offense to which he is pleading guilty are that: (a) he made and signed a tax return for the year 2006 that contained false information as to a material matter; (b) he knew the information was false; (c) the false statement was material; (d) the return contained a written declaration that it was being signed subject to the penalties of perjury; and (e) he acted willfully.

3. The defendant admits that he is in fact guilty of the offense described in paragraph 1.


4. The defendant understands that the District Court must consider the United States Sentencing Guidelines and the factors set forth in 18 U.S.C. Section 3553(a) in determining an appropriate sentence. At this stage (prior to the preparation of the pre-sentence report), the defendant should expect that the Government will recommend that the Court impose a sentence consistent with the sentencing range set forth by the sentencing guidelines. The defendant understands, however, that the ultimate determination of an appropriate sentence will be up to the sentencing judge. The Court may impose a sentence which exceeds, falls below, or is contained within the sentencing range prescribed by the sentencing guidelines. The defendant expressly acknowledges that if the Court imposes a sentence outside the range set forth in the sentencing guidelines, or otherwise different than the defendant expected, or contrary to the recommendation of his attorney or the United States, the defendant will not be allowed to withdraw his guilty plea on that basis.


5. The defendant admits that, in addition to the conduct charged in the Information, he willfully made and subscribed tax returns for the tax years 2003-2005 that contained false information as to a material matter, and that this constitutes relevant conduct for sentencing purposes. The defendant understands and agrees that, including relevant conduct for the years 2003-2005, the amount of tax avoided is \$176,064. The defendant understands and agrees that his offense level under the Sentencing Guidelines based on this tax loss is therefore level 16. Based on the defendant's conduct to date, the United States agrees that the defendant should obtain a two level reduction for acceptance of responsibility, and that the United States will move for a further one-point reduction for acceptance of responsibility, provided that the defendant's offense level before consideration of acceptance of responsibility is 16 or greater, and the defendant does not engage in any conduct inconsistent with acceptance of responsibility subsequent to the signing of this agreement.

6. The defendant acknowledges that he has civil tax liabilities for the years 2003-2006. The defendant understands that, while he may have paid the Internal Revenue Service back taxes and interest

for the years 2003-2006, he still may owe the Internal Revenue Service penalties and additional back taxes and interest. If full payment to the satisfaction of the Internal Revenue Service cannot be made immediately, the defendant agrees to make a complete and accurate financial disclosure to the IRS on forms prescribed by the IRS (including, but not limited to, IRS Form 433-A and Form 433-B, as appropriate). The defendant also agrees to provide the above-described information to the probation office. The defendant further acknowledges that nothing in this agreement satisfies, settles, or limits his obligation to pay any taxes, back taxes, penalties, and interest, for the years 2003-2006 or for any other time periods.

7. It is further agreed by the undersigned parties that this Memorandum supersedes all prior promises, representations, and statements of the parties; that this Memorandum may be modified only in a writing signed by all the parties; and that any and all promises, representations, and statements made prior to or after this Memorandum are null and void and have no effect whatsoever.


Eugene J. Maurer, Jr., Esquire
Attorney for Defendant


Wendell Glover, Defendant

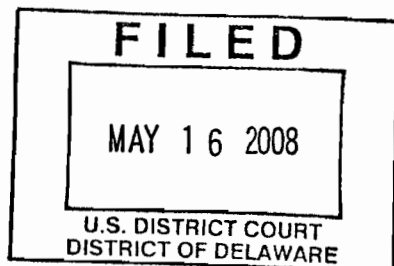
Dated: 5-16-08

COLM E. CONNOLLY
United States Attorney

By: 

Edmond Falgowski
Assistant United States Attorney

AND NOW, this 16th day of May, 2008, the foregoing Memorandum of Plea Agreement is hereby (accepted) (~~rejected~~) by this Court.




HONORABLE GREGORY M. SLEET
Chief Judge, United States District Court